GEORGIA DEPARTMENT OF REVENUE

Comparative Net Revenue Collections

(unaudited - 000's)

	For the Month Ended						
	Ja	anuary 2008		anuary 2009			%
		(FY 2008)		(FY 2009)	\$	Change	Change
Tax Revenues:							
Income Tax - Individual:	\$	1,059,995	\$	918,914	\$	(141,081)	-13.3%
Sales and Use Tax - General: (Footnote 1)							
Sales and Use Tax - Gross	\$	1,022,340	\$	936,208	\$	(86,132)	-8.4%
Local Sales Tax Distribution	\$	(422,165)	\$	(439,530)	\$	(17,365)	-4.1%
Sales Tax Refunds/Adjustments	\$	(3,580)	\$	(2,489)	\$	1,091	30.5%
Net Sales and Use Tax - General	\$	596,595	\$	494,189	\$	(102,406)	-17.2%
Motor Fuel Taxes:							
Pre Paid Motor Fuel Sales Tax	\$	42,864	\$	41,537	\$	(1,327)	-3.1%
Motor Fuel Excise Tax	\$	38,125	\$	37,470	\$	(655)	-1.7%
Total Motor Fuel Taxes	\$	80,989	\$	79,007	\$	(1,982)	-2.4%
Income Tax - Corporate	\$	26,045	\$	(4,428)	\$	(30,473)	-117.0%
Tobacco Taxes	\$	18,339	\$	21,210	\$	2,871	15.7%
Alcohol Beverages Tax	\$	15,306	\$	16,845	\$	1,539	10.1%
Estate Tax	\$	-	\$	-	\$	-	0.0%
Property Tax	\$	11,960	\$	11,423	\$	(537)	-4.5%
Motor Vehicle - Tag, Title & Fees (Footnote 3)	\$	33,074	\$	25,557	\$	(7,517)	-22.7%
Total Tax Revenues	\$	1,842,303	\$	1,562,717	\$	(279,586)	-15.2%
Other Revenues:							
Other Fees and Sales (Footnote 2)	\$	(5,006)	\$	12,548	\$	17,554	350.7%
Total Taxes/Other Revenues	S	1 837 297	\$	1 575 265	S	(262,032)	-14.3%
Total Taxes/Other Revenues	\$	1,837,297	\$	1,575,265	\$	(262,032)	-14.3%
Total Taxes/Other Revenues	\$	1,837,297 Year-t			\$	(262,032) \$	-14.3% %
Total Taxes/Other Revenues GENERAL FUND							
		Year-t		te		\$	%
GENERAL FUND		Year-t		te		\$	%
GENERAL FUND Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1)	\$	Year-t FY 2008 5,491,859	o-dat	FY 2009 5,219,156	\$	\$ Change (272,703)	% Change -5.0%
GENERAL FUND Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross	s s	Year-t FY 2008 5,491,859 6,364,565	s s	5,219,156 6,094,547	\$ \$	\$ Change (272,703) (270,018)	% Change -5.0% -4.2%
GENERAL FUND Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution	\$ \$ \$ \$	Year-t FY 2008 5,491,859 6,364,565 (2,917,297)	s s s	5,219,156 6,094,547 (2,792,428)	\$ \$ \$	\$ Change (272,703) (270,018) 124,869	% Change -5.0% -4.2% 4.3%
GENERAL FUND Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments	\$ \$ \$ \$	Year-t FY 2008 5,491,859 6,364,565 (2,917,297) (49,755)	s \$ \$ \$ \$	5,219,156 6,094,547 (2,792,428) (31,012)	\$ \$ \$ \$	\$ Change (272,703) (270,018) 124,869 18,743	% Change -5.0% -4.2% 4.3% 37.7%
GENERAL FUND Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General	\$ \$ \$ \$	Year-t FY 2008 5,491,859 6,364,565 (2,917,297)	s s s	5,219,156 6,094,547 (2,792,428)	\$ \$ \$	\$ Change (272,703) (270,018) 124,869	% Change -5.0% -4.2% 4.3%
GENERAL FUND Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes:	\$ \$ \$ \$ \$	Year-t FY 2008 5,491,859 6,364,565 (2,917,297) (49,755) 3,397,513	s \$ \$ \$ \$	5,219,156 6,094,547 (2,792,428) (31,012) 3,271,107	\$ \$ \$ \$	\$ Change (272,703) (270,018) 124,869 18,743 (126,406)	% Change -5.0% -4.2% 4.3% 37.7% -3.7%
GENERAL FUND Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax	\$ \$ \$ \$ \$	Year-t FY 2008 5,491,859 6,364,565 (2,917,297) (49,755) 3,397,513 308,923	s \$ \$ \$ \$ \$	5,219,156 6,094,547 (2,792,428) (31,012) 3,271,107 297,458	\$ \$ \$ \$ \$	\$Change (272,703) (270,018) 124,869 18,743 (126,406) (11,465)	% Change -5.0% -4.2% 4.3% 37.7% -3.7%
GENERAL FUND Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes:	\$ \$ \$ \$ \$	Year-t FY 2008 5,491,859 6,364,565 (2,917,297) (49,755) 3,397,513	s \$ \$ \$ \$	5,219,156 6,094,547 (2,792,428) (31,012) 3,271,107	\$ \$ \$ \$	\$ Change (272,703) (270,018) 124,869 18,743 (126,406)	% Change -5.0% -4.2% 4.3% 37.7% -3.7%
GENERAL FUND Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Year-t FY 2008 5,491,859 6,364,565 (2,917,297) (49,755) 3,397,513 308,923 277,481 586,404	s \$ \$ \$ \$ \$ \$ \$	5,219,156 5,219,156 6,094,547 (2,792,428) (31,012) 3,271,107 297,458 256,266	\$ \$ \$ \$ \$ \$ \$	\$ Change (272,703) (270,018) 124,869 18,743 (126,406) (11,465) (21,215) (32,680)	% Change -5.0% -4.2% 4.3% 37.7% -3.7% -7.6%
GENERAL FUND Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax	\$ \$ \$ \$ \$	Year-t FY 2008 5,491,859 6,364,565 (2,917,297) (49,755) 3,397,513 308,923 277,481	s \$ \$ \$ \$ \$ \$	5,219,156 6,094,547 (2,792,428) (31,012) 3,271,107 297,458 256,266 553,724	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$Change (272,703) (270,018) 124,869 18,743 (126,406) (11,465) (21,215)	% Change -5.0% -4.2% 4.3% 37.7% -3.7% -7.6% -5.6%
GENERAL FUND Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Year-t FY 2008 5,491,859 6,364,565 (2,917,297) (49,755) 3,397,513 308,923 277,481 586,404 466,427	s \$ \$ \$ \$ \$ \$ \$ \$	5,219,156 6,094,547 (2,792,428) (31,012) 3,271,107 297,458 256,266 553,724 354,725	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ Change (272,703) (270,018) 124,869 18,743 (126,406) (11,465) (21,215) (32,680) (111,702)	% Change -5.0% -4.2% 4.3% 37.7% -3.7% -7.6% -5.6% -23.9%
GENERAL FUND Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Year-t FY 2008 5,491,859 6,364,565 (2,917,297) (49,755) 3,397,513 308,923 277,481 586,404 466,427 130,983	s \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,219,156 6,094,547 (2,792,428) (31,012) 3,271,107 297,458 256,266 553,724 354,725 127,394	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ Change (272,703) (270,018) 124,869 18,743 (126,406) (11,465) (21,215) (32,680) (111,702) (3,589)	% Change -5.0% -4.2% 4.3% 37.7% -3.7% -7.6% -5.6% -23.9% -2.7%
GENERAL FUND Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Year-t FY 2008 5,491,859 6,364,565 (2,917,297) (49,755) 3,397,513 308,923 277,481 586,404 466,427 130,983 98,839	s s s s s s s	5,219,156 6,094,547 (2,792,428) (31,012) 3,271,107 297,458 256,266 553,724 354,725 127,394 101,300	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ Change (272,703) (270,018) 124,869 18,743 (126,406) (11,465) (21,215) (32,680) (111,702) (3,589) 2,461 38 174	% Change -5.0% -4.2% 4.3% 37.7% -3.7% -7.6% -5.6% -23.9% -2.7% 2.5% 316.7% 0.3%
GENERAL FUND Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax Estate Tax	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Year-t FY 2008 5,491,859 6,364,565 (2,917,297) (49,755) 3,397,513 308,923 277,481 586,404 466,427 130,983 98,839 12	s s s s s s s	5,219,156 6,094,547 (2,792,428) (31,012) 3,271,107 297,458 256,266 553,724 354,725 127,394 101,300 50	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ Change (272,703) (270,018) 124,869 18,743 (126,406) (11,465) (21,215) (32,680) (111,702) (3,589) 2,461 38 174 (12,957)	% Change -5.0% -4.2% 4.3% 37.7% -3.7% -7.6% -5.6% -23.9% -2.7% 2.5% 316.7%
GENERAL FUND Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax Estate Tax Property Tax	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Year-t FY 2008 5,491,859 6,364,565 (2,917,297) (49,755) 3,397,513 308,923 277,481 586,404 466,427 130,983 98,839 12 68,823	s s s s s s s	5,219,156 6,094,547 (2,792,428) (31,012) 3,271,107 297,458 256,266 553,724 354,725 127,394 101,300 50 68,997	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ Change (272,703) (270,018) 124,869 18,743 (126,406) (11,465) (21,215) (32,680) (111,702) (3,589) 2,461 38 174	% Change -5.0% -4.2% 4.3% 37.7% -3.7% -7.6% -5.6% -23.9% -2.7% 2.5% 316.7% 0.3%
GENERAL FUND Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 3) Total Tax Revenues	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Year-t FY 2008 5,491,859 6,364,565 (2,917,297) (49,755) 3,397,513 308,923 277,481 586,404 466,427 130,983 98,839 12 68,823 173,220	s s s s s s s	5,219,156 6,094,547 (2,792,428) (31,012) 3,271,107 297,458 256,266 553,724 354,725 127,394 101,300 50 68,997 160,263	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ Change (272,703) (270,018) 124,869 18,743 (126,406) (11,465) (21,215) (32,680) (111,702) (3,589) 2,461 38 174 (12,957)	% Change -5.0% -4.2% 4.3% 37.7% -3.7% -7.6% -5.6% -23.9% -2.7% 2.5% 316.7% 0.3% -7.5%
GENERAL FUND Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 3)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Year-t FY 2008 5,491,859 6,364,565 (2,917,297) (49,755) 3,397,513 308,923 277,481 586,404 466,427 130,983 98,839 12 68,823 173,220	s s s s s s s	5,219,156 6,094,547 (2,792,428) (31,012) 3,271,107 297,458 256,266 553,724 354,725 127,394 101,300 50 68,997 160,263	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ Change (272,703) (270,018) 124,869 18,743 (126,406) (11,465) (21,215) (32,680) (111,702) (3,589) 2,461 38 174 (12,957)	% Change -5.0% -4.2% 4.3% 37.7% -3.7% -7.6% -5.6% -23.9% -2.7% 2.5% 316.7% 0.3% -7.5%

Footnotes:

1. As of FY2009, the local sales tax distribution changed to reflect exact cash distributions for the current month based upon total sales tax collections.

10,474,975

9,976,072

\$

- Other Fees and Sales include taxes and fees that have been deposited in the bank, but the returns have not been processed. The undistributed amounts, as processed, are reclassified to the proper accounts. It also includes unclaimed property collections.
- 3. The Motor Vehicle Division began collecting Auto Sales Tax funds in January 2006. An adjustment was made to reclassify Sales Tax collections from Motor Vehicle to Other Fees and Sales, to reflect the transaction in June FY 2008. Revenue is then reclassified to Sales Tax in the following month.

-4.8%

Total Taxes/Other Revenues